



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Blackwater Development Co.  
DOCKET NO.: 11-25807.001-R-1  
PARCEL NO.: 24-30-309-004-0000

The parties of record before the Property Tax Appeal Board are Blackwater Development Co., the appellant(s), by attorney George Michael Keane, Jr., of Keane and Keane in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$6,120  
**IMPR.:** \$23,640  
**TOTAL:** \$29,760

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story, single-family dwelling of masonry construction totaling 3,169 square feet of living area. The building was constructed in 2008. The property has a 14,400 square foot site and is located in Palos Heights, Worth Township, Cook County.

The appellant contends that the subject is entitled to a model home exemption for the 2011 year. In support of the model home exemption, the appellant submitted a 2011 model home exemption application, certificate of occupancy dated March 10, 2011, affidavit by the appellant attesting that the subject was displayed and exclusively used as a model home in 2011. Lastly, the appellant submitted three blurry photographs.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,760. The subject property has an improvement assessment of \$23,640 or \$7.46 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

In rebuttal, the appellant submitted stated that the subject sold in August 2012 for \$462,500. In support, the appellant submitted a copy of the settlement statement, 2012 model home application, and a 2009 C of E.

### Conclusion of Law

The appellant asserts that the subject should be assessed as a model home for tax year 2011. Such an assessment is governed by 35 ILCS 200/10-25, which states, in relevant part:

Model homes, townhomes, and condominium units. If the construction of a single family dwelling is completed after December 29, 1986 or the construction of a single family townhome or condominium unit is completed after the effective date of this amendatory Act of 1994, ***and that dwelling, townhome, or condominium unit is not occupied as a dwelling*** but is used as a display or demonstration model home, townhome or condominium unit for prospective buyers of the dwelling or of similar homes, townhomes, or condominium units to be built on other property, the assessed value of the property on which the dwelling, townhome, or condominium was constructed shall be the same as the assessed value of the property prior to construction and prior to any change in the zoning classification of the property prior to construction of the dwelling, townhome or condominium unit. . . .

The person liable for taxes on property eligible for assessment as provided in this Section shall file a verified application with the chief county assessment officer on or before (i) April 30 of each assessment year for which that assessment is desired in counties with a population of 3,000,000 or more and (ii) December 31 of each assessment year for which that assessment is desired in all other counties. *Failure to make a timely filing in any assessment year constitutes a waiver of the right to benefit for that assessment year.*

Id. (emphasis added).

The appellant did provide evidence that a model home application was filed for the subject for tax year 2011. However, the evidence does not state that the subject property was used as a speculative home. The evidence states that the subject was new construction and completed in 2011 per the certificate of occupancy. The model home exemption is granted for properties shown as a model so that potential purchasers can view it and consider building a similar home by the same builder in the same neighborhood. No evidence was submitted to support that the subject was a speculative home. The evidence supports that the subject was built for sale and eventually sold in 2012. For these reasons, the Board finds the appellant's argument unpersuasive. As such, the Board finds that the subject is not entitled to a reduction.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Acting Member



Member



Acting Member

DISSENTING: \_\_\_\_\_

**CERTIFICATION**

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 23, 2017



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of

the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.